

CERTIFICATE

2015

To the Clerk of Mitchell, State of Kansas

We, the undersigned, officers of

Post Rock Extension District #1

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2015; and

(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

Table of Contents:		Page No.	2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	2-623	6	894,500	567,380	
Debt Service	10-113				
Totals		xxxxxxxxxxxx	894,500	567,380	
Budget Summary		0	Vote publication required?	No	
Neighborhood Revitalization Rebate					

Assisted by:
Chris Onstad
NW Area Director
Address:
PO Box 786
Colby, Kansas 67701-0786
Email:
constad@ksu.edu

Final Assessed Valuation:	County Clerk's Use Only
Mitchell	
Jewell	
Lincoln	
Osborne	
Smith Center	
Total Assessed Valuation	0
	November 1, 2014 Valuation

Attest: 8-4 2014
Chris Onstad
County Clerk



Tom W. Clum

Debbie Beam

Jan Rouchard

Glenda Rothchild

Governing Body

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$	<u>551,623</u>
2. Debt service levy in 2014 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>551,623</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+	<u>2,469,911</u>	
5. Increase in personal property for 2014:			
5a. Personal property 2014	+	<u>7,087,154</u>	
5b. Personal property 2013	-	<u>7,959,677</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2014:		<u>752,908</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>3,222,819</u>	
8. Total estimated valuation July, 1, 2014		<u>229,076,411</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>225,853,592</u>	
10. Factor for increase (7 divided by 9)		<u>0.01427</u>	
11. Amount of increase (10 times 3)	+ \$	<u>7,871</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>559,494</u>	
13. Debt service levy in this 2015 budget		<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>559,494</u>	
15. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>8,274</u>	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$	<u>567,768</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	551,623	55,368	823	8,392
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	551,623	55,368	823	8,392

County Treas MVT Estimate

55,368

County Treas RVT Estimate

823

County Treas 16/20 M Vehicle Tax Estimate

8,392

MVT Factor 0.10037

RVT Factor 0.00149

16/20M Factor 0.01521

2015

Post Rock Extension District #1
Mitchell

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

Adopted Budget

Page No. 6

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Debt Service			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
			Non-Appropriated Balance
			Total Expenditure/Non-Appr Balance
			Tax Required
			Delinquent Comp Rate: 1.5%
			Amount of 2014 Ad Valorem Tax

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.5%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.5%	0
		Amount of -1 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

Post Rock Extension District #1

2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2014 July 1 Valuation: 229,076,411

Valuation Factor: 229,076.411

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2015 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input sheet for Special District budget form

Enter Special District Name (Can be longer than green cell) Post Rock Extension District #1
 Enter County Name (Home County) followed by 'County' Mitchell
 Enter Other Supporting County Names:
 First Jewell
 Second Lincoln
 Third Osborne
 Fourth Smith Center
 Enter year being budgeted (YYYY) 2015

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2014 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2014 *Expenditures*	Amount of 2013 Ad Valorem Tax
General	2-623	845,000	551,623
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2014 Budgeted Year

551,623

Other (non-tax levy) fund names:

Total Expenditures for 2014 Budgeted Year

845,000

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2014 Budget, Budget Summary Page

2012 Tax Rate
(2013 Column)

General	2.223
Debt Service	

Total

2.223

Total Tax Levied (2013 budget column):

461,491

Assessed Valuation (2013 budget column):

207,597,141

Outstanding Indebtedness, January 1:

2012

2013

G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: The below amounts are used to reflect actual taxes received due to delinquent taxes. Put a percentage in the green box to compute the amount and link to the fund pages. This is not mandatory and can be left blank.

Amounts used in lieu of 2013 Ad Valorem Tax	%
0	0.00%
0	
0	

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks 2015 Budget Information:

Assessed Valuation for 2014:

Mitchell	67,984,601	
Jewell	42,676,586	
Lincoln	36,634,886	
Osborne	41,646,370	
Smith Center	40,133,968	
Total Assessed Valuation for 2014		229,076,411

New Improvements for 2014:

Mitchell	1,504,866	
Jewell	302,795	
Lincoln	246,569	
Osborne	210,894	
Smith Center	204,787	
Total New Improvements for 2014		2,469,911

Personal Property excluding oil, gas, and mobile homes - 2014:

Mitchell	2,193,102	
Jewell	1,209,813	
Lincoln	881,451	
Osborne	1,505,347	
Smith Center	1,297,441	
Total Personal Property - 2014		7,087,154

Property that has changed in use for 2014:

Mitchell	268,042	
Jewell	120,884	
Lincoln	0	
Osborne	227,279	
Smith Center	136,703	
Total Property that has changed in use for 2014		752,908

Personal Property excludes oil, gas, and mobile homes- 2013:

Mitchell	3,036,426	
Jewell	1,329,297	
Lincoln	0	
Osborne	1,974,093	
Smith Center	1,619,859	
Total Personal Property - 2013		7,959,677

Neighborhood Revitalization - 2015:

Actual Tax Rates for the 2014 Budget:

Fund	Rate
General	2.495
Debt Service	
0	
0	
Total Tax Rates	2.495

Final Assessed Valuation from the November 1, 2013 Abstract:

Mitchell	67,863,871	
Jewell	38,284,599	
Lincoln	0	
Osborne	41,743,077	
Smith Center	36,653,681	
Total Assessed Valuation from November 1, 2013 Abstract		184,545,228

From the County Treasurer's Budget Information - 2015 Budget Year Estimates:

Motor Vehicle Tax Estimate:

Mitchell	20,268	
Jewell	8,850	
Lincoln	6,973	
Osborne	9,323	
Smith Center	9,954	
Total Motor Vehicle Tax Estimate		55,368

Recreational Vehicle Tax Estimate:

Mitchell	252	
Jewell	186	
Lincoln	103	
Osborne	156	
Smith Center	124	
Total Recreational Vehicle Tax Estimate		823

16/20 M Vehicle Tax Estimate:

Mitchell	2,442	
Jewell	1,458	
Lincoln	1,166	
Osborne	1,400	
Smith Center	1,926	
Total 16/20 M Vehicle Tax Estimate		8,392

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Computation of Delinquency Taxes:

Delinquency Rate for 2012 Uncollected Taxes and 2013 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Mitchell	1,903	140,374	
Jewell			
Lincoln	933	81,870	
Osborne	1,065	88,344	
Smith Center			
Total	3,901	310,588	
Average Delinquency Rate			1.3%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			1.5%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2013 Budget Certificate Page

Funds	2013 Expenditure Amounts Budget Authority	Note: If the 2013 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	909,000	
Debt Service		
0		
0		
0		
0		

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2015

The governing body of
Post Rock Extension District #1
Mitchell

will meet on August 4, 2014 at Noon at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	829,655	2.223	820,500	2.495	894,500	567,380	2.477
Debt Service							
Totals	829,655	2.223	820,500	2.495	894,500	567,380	2.477
Less: Transfers	0		0		0		
Net Expenditures	829,655		820,500		894,500		
Total Tax Levied	461,491		551,623		xxxxxxxxxxxxxx		
Assessed Valuation:	207,597,141		184,545,228		229,076,411		

Outstanding Indebtedness,

Jan 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Tom Porter
Tom Porter, Board Chair

Page No.

State of Kansas, **Mitchell County**, ss:
In the District Court of Said County.

In the matter of: **NOTICE OF BUDGET HEARING**

State of Kansas, Mitchell County, ss.

Sta
Spec

NOTICE OF BUDGET HEARING

The governing body of
Post Rock Extension District #1

Michael

will meet on August 4, 2014 at Noon at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax
General	829,655	2.223	820,500	2.495	894,500	567,380
Debt Service						
Totals	829,655	2.223	820,500	2.495	894,500	567,380
Less: Transfers	0	0			894,500	
Net Expenditures	829,655		820,500		xxxxxxx	
Total Tax Levied	461,491		551,623		729,076.411	
Assessed Valuation:	207,597,141		184,545,228			

Outstanding indebtedness,

	2013
Jan. 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pmt. Princ.	0
Total	0

	2014
	0
	0
	0
	0
	0

	2015
	0
	0
	0
	0
	0

*Tax rates are expressed in mills.


Tom Porter
Tom Porter, Board Chair

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ays that he is an agent of THE newspaper printed in the State published in Beloit, Mitchell at said newspaper is published at least 50 weeks a year and has more than 5 years prior to this has been entered at the Beloit, as second class mail matter; said circulation on a daily basis Kansas, and is not a trade, nal publication; that it is o publish legal notices; that the of which the attached is true published 1 consecutive week wit:

d that a verified statement of
there for is **\$107.25.**

urn to before this


 DENISE LAHODNY
 NOTARY PUBLIC
 STATE OF KANSAS
 My Appt. Exp. 08/21/11